

**SEAFORD SCHOOL DISTRICT**  
**AGREED-UPON PROCEDURES ON CONSTRUCTION PROJECTS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Dr. Russell H. Knorr  
Seaford School District  
390 North Market Street, Extended  
Seaford, Delaware 19973

Subject: Seaford School District Construction Projects

We have performed the procedures enumerated below, which were agreed to by Seaford School District; State of Delaware Auditor of Accounts; and the State of Delaware, Department of Education; solely to assist the specified parties with respect to determining the District's compliance with criteria from the State of Delaware Department of Education School Construction Technical Assistance Manual, the Delaware Code and the State of Delaware Budget and Accounting Manual relative to the school construction projects administered by their District for the year ended June 30, 2005, included in Exhibit A. Seaford School District's management is responsible for compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with *Government Auditing Standards* [GAS (2003)] issued by the Comptroller General of the United States and the attestation standards established by the American Institute of Certified Public Accountants that have been incorporated by the GAS (2003). The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Determine whether the school district complied with any recommendations made in the prior fiscal year's construction project engagement.

There were no prior year recommendations on the Independent Accountant's Report on Applying Agreed-upon Procedures for the fiscal year ended June 30, 2004.

2. Complete the State of Delaware Auditor of Accounts construction program and project checklists to determine whether the school district's construction project records and files were in compliance and expenditures were made in accordance with the intent of the project scope mandated by the General Assembly, the Department of Education and the Local Board of Education.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

3. Be alert to situations or transactions that could be indicative of fraud, illegal acts, and violations of provisions of contracts or grant agreements, and abuse or misuse of State funds.

During completion of the construction program and project checklists, no fraud, illegal acts, and violations of provisions of contracts or grant agreements, and abuse or misuse of State funds were noted.

4. Prepare the school district's Schedule of Construction Projects Inspected for Fiscal Year 2005.

See Exhibit A.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the District's compliance with criteria from the State of Delaware Department of Education School Construction Technical Assistance Manual, the Delaware Code and the State of Delaware Budget and Accounting Manual. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Seaford School District management and Board Members, Department of Education, Office of the Governor, Office of the Controller General, Office of the Attorney General, Office of the Budget, Department of Finance, and Office of Auditor of Accounts, and is not intended to be and should not be used by anyone other than these specified parties. However, under 29 Del. C., Section 10002 (d), this report is a public record and its distribution is not limited.

Georgetown, Delaware  
February 22, 2006

**EXHIBIT A**

**SEAFORD SCHOOL DISTRICT  
SCHEDULE OF CONSTRUCTION PROJECTS INSPECTED  
FOR THE YEAR ENDED JUNE 30, 2005**

PROJECT NAME	YEAR	ORIGINAL FUNDING AMOUNT	DEAUTH./ FUNDING AMOUNT	TOTAL PROJ. FUND. LIFE TO DATE	EXPENDED CURRENT FY	EXPENDED PRIOR FY	TOTAL PROJ. EXPEND. LIFE TO DATE	TOTAL UNSPENT
Seaford High School Renovation	1997	\$ 4,890,300	\$ -	\$ 4,890,300	\$ -	\$ 4,769,443	\$ 4,769,443	\$ 120,857
	2000	172,000	2,200	174,200	8,265	165,935	174,200	-
	2001	2,455,200	-	2,455,200	22,556	2,432,644	2,455,200	-
Seaford Middle School Renovation	1997	3,319,400	-	3,319,400	-	3,305,918	3,305,918	13,482
	1998	1,277,300	(3,998)	1,273,302	-	1,272,174	1,272,174	1,128
	2000	4,171,900	52,800	4,224,700	5,985	4,218,715	4,224,700	-
Central Elementary Renovations	2000	2,542,800	32,100	2,574,900	4,344	2,570,556	2,574,900	-
Frederick Douglass Elementary Renovations	2000	124,600	1,600	126,200	-	126,200	126,200	-
	2001	512,200	-	512,200	34,857	477,343	512,200	-
	2002	1,250,000	-	1,250,000	31,638	1,218,362	1,250,000	-
	2003	15,800	-	15,800	11,510	4,290	15,800	-
Blades Elementary - Renovate/Expansion	2000	436,600	5,600	442,200	-	442,200	442,200	-
	2001	813,900	-	813,900	48,640	765,260	813,900	-
	2001	5,417,500	-	5,417,500	6,080	5,411,420	5,417,500	-
TOTALS		\$ 27,399,500	\$ 90,302	\$ 27,489,802	\$ 173,875	\$ 27,180,460	\$ 27,354,335	\$ 135,467

See independent accountant's report on applying agreed-upon procedures.